

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Norfolk Division**

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

ACTION NO. 2:08mc22

BYERS et al,

Defendants.

ORDER

On March 5, 2009, the Court heard oral argument on Huff, Poole & Mahoney, P.C.'s ("HPM's") Motion to Quash or to Modify Amended Subpoena Duces Tecum [Doc. 1]. Timothy M. Richardson, Esq., and Jeffrey F. Brooke, Esq., represented the Movant, HPM. Nancy M. Riley, Esq., and John K. Warren, Esq., represented the Receiver, Timothy J. Coleman. The Official Court Reporter was Heidi Jeffreys.

After a review of the memoranda submitted by the parties and the applicable statutory and case law, and for the reasons stated on the record, the Court DENIES HPM's Motion to Quash. Accordingly, HPM is ORDERED to begin compliance with the Subpoena on or after March 24, 2009.

The Clerk shall mail a copy of this Order to all counsel of record.

/s/
Tommy E. Miller
United States Magistrate Judge

Norfolk, Virginia
March 5, 2009